

HOUSE No. 2763

The Commonwealth of Massachusetts

PRESENTED BY:

William G. Greene, Jr.

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act amending the property tax notice rules.

PETITION OF:

NAME:

William G. Greene, Jr.

DISTRICT/ADDRESS:

22nd Middlesex

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2930 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT AMENDING THE PROPERTY TAX NOTICE RULES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 3 of chapter 60 of the General Laws, as so appearing in the 2006 Official Edition, is hereby
2 amended by striking in line 3 the words “if mailed, it shall be postpaid and directed to the town where the assessed
3 person resided on January first of the year in which the tax was assessed, and, if he resides in a city, it shall, if
4 possible, be directed to the street and number of his residence.” and inserting in place thereof the following:— “the
5 first tax bill or notice, if mailed, shall be postpaid and directed to the town where the assessed person resided on
6 January first of the year in which the tax was assessed, and, if he resides in a city, shall, if possible, be directed to the
7 street and number of his residence. In the event of nonpayment, the collector shall within 60 days following the due
8 date for payment of the tax, send an additional tax bill or notice to the person assessed by registered or certified mail
9 directed to the town where the assessed person resided on January first of the year in which the tax was assessed,
10 and, if he resides in a city, if possible, to the street and number of his residence. The additional tax bill or notice
11 shall notify the person assessed of the unpaid tax and the consequences of nonpayment.”

12 SECTION 2. Section 3 of chapter 60 of the General Laws, as so appearing in the 2006 Official Edition, is hereby
13 further amended by striking in lines 9 to 10 the sentence “An omission to send a notice under this section shall not
14 affect the validity either of a tax or of the proceedings for its collection.” and inserting in place thereof the
15 following:— “An omission to send the first tax bill or notice under this section shall not affect the validity either of a
16 tax or of the proceedings for its collection. An omission to send any additional tax bill or notice by registered or
17 certified mail shall cancel any interest, penalty or additional charges imposed for nonpayment of the tax.”

18 SECTION 3. Section 3 of chapter 60 of the General Laws, as so appearing in the 2006 Official Edition, is hereby
19 further amended by striking in line 11 the words “sending a tax bill or notice” and inserting in place thereof the
20 following:— “sending the first tax bill or notice”.

21 SECTION 4. Section 3 of chapter 60 of the General Laws, as so appearing in the 2006 Official Edition, is hereby
22 further amended by striking in lines 14 to 15 the words “and (b) the fiscal year to which the tax relates.” and
23 inserting in place thereof the following:—“; (b) the fiscal year to which the tax relates; (c) the amount of the tax; (d)
24 the amount of any interest or penalty imposed upon the tax; (e) the rate of interest or penalty; and (f) the period for
25 which the tax, interest, and/or penalty is due.”

26 SECTION 5. The provisions of this act shall take effect upon its passage.